

**Quarterly Federal Excise Tax Return**

► See the Instructions for Form 720

OMB No. 1545-0023

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Name

Quarter ending

Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions).

Employer identification number

City, state, and ZIP code. (If you have a foreign address, see the instructions.)

**FOR IRS USE ONLY**

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Check applicable boxes: ☐ Final return ☐ Address change**Part I**

IRS No.	Environmental Taxes (attach Form 6627)			Tax	IRS No.
18	Domestic petroleum oil spill tax				18
21	Imported petroleum products oil spill tax				21
98	Ozone-depleting chemicals (ODCs)				98
19	ODC tax on imported products				19
	<b>Communications and Air Transportation Taxes</b>				
22	Local telephone service, toll telephone service, and teletypewriter exchange service				22
26	Transportation of persons by air				26
28	Transportation of property by air				28
27	Use of international air travel facilities				27
	<b>Fuel Taxes</b>	<b>Number of gallons</b>	<b>Rate</b>	<b>Tax</b>	
	(a) Diesel fuel, tax on removal at terminal rack		\$.244		
60	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244		60
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
71	Dyed diesel fuel used in trains		.024		71
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		
35	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		35
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade) (see instructions)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
61	Liquefied petroleum gas (LPG) (such as propane or butane)		.136		61
79	Other fuels (see instructions)				79
	(a) Gasoline, tax on removal at terminal rack		.184		
62	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		62
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
101	Compressed natural gas (taxed at \$.4854 per thousand cubic feet)				101
	<b>Retail Tax</b>	<b>Rate</b>	<b>Tax</b>		
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price			33

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.
29	Transportation by water		\$3 per person		29
	<b>Other Excise Tax</b>	Amount of obligations	Rate	Tax	
31	Obligations not in registered form		\$ .01		31
	<b>Manufacturers Taxes</b>	Number of tons	Sales price	Rate	Tax
36	Coal—Underground mined			\$1.10 per ton	36
37				4.4% of sales price	37
38	Coal—Surface mined			\$ .55 per ton	38
39				4.4% of sales price	39
108	Taxable tires other than biasply or super single tires (see instructions)				108
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)				109
113	Taxable tires, super single tires designed for steering (see instructions)				113
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/>				40
97	Vaccines (see instructions)				97
	<b>Foreign Insurance Taxes</b>	Premiums paid	Rate	Tax	
	Policies issued by foreign insurers (see instructions)				
	Casualty insurance and indemnity bonds		\$ .04		
30	Life insurance, sickness and accident policies, and annuity contracts		.01		30
	Reinsurance		.01		
<b>1 Total.</b> Add all amounts in Part I. Complete Schedule A unless one-time filing.				\$	

**Part II**

IRS No.		Rate	Tax	IRS No.	
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41	
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110	
42	Electric outboard motors	3% of sales price		42	
114	Fishing tackle boxes	3% of sales price		114	
44	Bows, quivers, broadheads, and points	11% of sales price		44	
106	Arrow shafts	\$ .40 per shaft		106	
		Number of gallons	Rate	Tax	
64	Inland waterways fuel use tax		\$ .224		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
	<b>Floor Stocks Tax</b>		Tax		
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.				20
<b>2 Total.</b> Add all amounts in Part II.				\$	

**Part III**

<b>3</b>	Total tax. Add line 1, Part I, and line 2, Part II	<b>3</b>	
<b>4</b>	Claims (see instructions; complete Schedule C)	<b>4</b>	
<b>5</b>	Deposits made for the quarter. <input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	<b>5</b>	
<b>6</b>	Overpayment from previous quarters	<b>6</b>	
<b>7</b>	Enter the amount from Form 720X included on line 6, if any	<b>7</b>	
<b>8</b>	Total of lines 5 and 6	<b>8</b>	
<b>9</b>	Add lines 4 and 8	<b>9</b>	
<b>10</b>	<b>Balance Due.</b> If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	<b>10</b>	
<b>11</b>	<b>Overpayment.</b> If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> <b>Applied to your next return, or</b> <input type="checkbox"/> <b>Refunded to you.</b>	<b>11</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see the instructions)? <input type="checkbox"/> <b>Yes.</b> Complete the following. <input type="checkbox"/> <b>No.</b>	
	<b>Designee name</b> <b>Phone no.</b> (    ) <b>Personal identification number (PIN)</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	<b>Signature</b> _____ Type or print name below signature.	<b>Date</b> _____ <b>Title</b> _____ <b>Telephone number</b> (    )    _____

**Schedule A**      **Excise Tax Liability** (see instructions)

**Note:** You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

**1** Regular method taxes

(a) Record of Net Tax Liability	Period					
	1st-15th day		16th-last day			
First month	<b>A</b>		<b>B</b>			
Second month	<b>C</b>		<b>D</b>			
Third month	<b>E</b>		<b>F</b>			
Special rule for September* . . . . .		▶	<b>G</b>			
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.						

**2** Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period					
	1st-15th day		16th-last day			
First month	<b>M</b>		<b>N</b>			
Second month	<b>O</b>		<b>P</b>			
Third month	<b>Q</b>		<b>R</b>			
Special rule for September* . . . . .		▶	<b>S</b>			
(b) Alternative method taxes. Add the amounts for each semimonthly period.						

\*Complete only as instructed. See the instructions.

**Schedule T**      **Two-Party Exchange Information Reporting** (see instructions)

Fuel	Number of gallons
<b>Diesel fuel</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
<b>Diesel fuel</b> , gallons delivered in a two-party exchange within a terminal	
<b>Kerosene</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
<b>Kerosene</b> , gallons delivered in a two-party exchange within a terminal	
<b>Gasoline</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
<b>Gasoline</b> , gallons delivered in a two-party exchange within a terminal	
<b>Aviation gasoline</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
<b>Aviation gasoline</b> , gallons delivered in a two-party exchange within a terminal	

**Schedule C Claims**

Month your income tax year ends ►

● **Complete Schedule C for claims *only* if you are reporting liability in Part I or II of Form 720.**

- Attach a statement explaining each claim as required. Include your name and EIN on the statement. See the instructions.

**Caution:** Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Gasoline (see <b>Caution</b> above line 1)		\$.183		\$	362
b Exported		.184			411

  

2 Nontaxable Use of Aviation Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Used in commercial aviation (other than foreign trade)		\$.15		\$	354
b Other nontaxable use (see <b>Caution</b> above line 1)		.193			324
c Exported		.194			412

  

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here . ► <input type="checkbox"/>					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	360
b Use in trains		.22			353
c Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17			350
d Use on a farm for farming purposes		.243			360
e Exported		.244			413

  

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim ►			
Claimant certifies that the kerosene did not contain visible evidence of dye.					
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here . ► <input type="checkbox"/>					
<b>Caution:</b> Claims cannot be made on line 4 for kerosene sales from a blocked pump.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	346
b Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17			347
c Use on a farm for farming purposes		.243			346
d Exported		.244			414

  

5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade)		Period of claim ►			
	Rate	Gallons	Amount of claim	CRN	
a Kerosene taxed at \$.244 (see <b>Caution</b> above line 1)	\$.200		\$	417	
b Kerosene taxed at \$.219 (see <b>Caution</b> above line 1)	.175			355	

  

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel		Period of claim ►			
		Registration Number ►			
Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here . ► <input type="checkbox"/>					
	Rate	Gallons	Amount of claim	CRN	
a Use by a state or local government	\$.243		\$	360	
b Use in certain intercity and local buses	.17			350	

  

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)		Period of claim ►			
		Registration Number ►			
Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.					
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here. ► <input type="checkbox"/>					
	Rate	Gallons	Amount of claim	CRN	
a Use by a state or local government	\$.243		\$	346	
b Sales from a blocked pump	.243				
c Use in certain intercity and local buses	.17			347	

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation** Registration Number ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219	.218			369

**9 Sales by Registered Ultimate Vendors of Gasoline** Registration Number ►

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

**10 Sales by Registered Ultimate Vendors of Aviation Gasoline** Registration Number ►

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

**11 Nontaxable Use of Liquefied Petroleum Gas (LPG)**

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in certain intercity and local buses	\$.062		\$	352
b	Use in qualified local buses and school buses	.136			361
c	Other nontaxable use	.136			395

**12 Alcohol Fuel Mixture Credit** Period of Claim ► Registration Number ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. See *Line 12. Alcohol Fuel Mixture Credit* on page 13 of the instructions.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

**13 Biodiesel or Renewable Diesel Mixture Credit** Period of Claim ► Registration Number ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. For biodiesel, claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller.

	Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

**14 Other claims.** See the instructions.

	Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366
b Exported dyed diesel fuel		415
c Exported dyed kerosene		416
d Diesel-water fuel emulsion		
e Registered credit card issuers		
f		

**15 Total claims.** Add all amounts on lines 1-14. Enter the result here and on page 2, Part III, line 4 of Form 720.**15**

# Form 720

## Payment Voucher

### Purpose of Form

Complete Form 720-V if you are making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

### Specific Instructions

**Box 1.** If you do not have an EIN, you may apply for one online. Go to the IRS website at [www.irs.gov/businesses/small](http://www.irs.gov/businesses/small) and click on the "Employer ID Numbers (EIN)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. However, if you are making a one-time filing, enter your social security number.

**Box 2.** Enter the amount paid from line 10 of Form 720.

**Box 3.** Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

**Box 4.** Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 1 of the Instructions for Form 720.



Printed on recycled paper



Detach Here and Mail With Your Payment and Form 720.

Form **720-V** (2006)

Form **720-V**

Department of the Treasury  
Internal Revenue Service

### Payment Voucher

► Do not staple or attach this voucher to your payment.

OMB No. 1545-0023

**2006**

**1** Enter your employer identification number.

**2** Enter the amount of your payment. ►

Dollars

Cents

**3** Tax period

☐ 1st  
Quarter

☐ 3rd  
Quarter

☐ 2nd  
Quarter

☐ 4th  
Quarter

**4** Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city, state, and ZIP code.